

Agreements

Codified Federal Regulations (CFR) and OMB Circulars

Effective December 26, 2014, 2 CFR Part 200 - "**Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards**", referred to as the "Uniform Guidance", consolidated eight OMB circulars into a uniform set of regulations, located at 2 CFR 200, for all non-Federal entities (NFE). The Uniform Guidance also replaced 2 CFR Parts 214, 220, 225, and 230.

The information below is categorized by NFE type. Links to existing OMB circulars have remained in place for older agreements that may still be active.

States, Local Governments, and Indian Tribes follow:

- Cost Principles: [2 CFR Part 200](#), Subpart E (*previously OMB Circular A-87 and 2 CFR Part 225*)
- Administrative Requirements: [2 CFR 416](#); [2 CFR Part 200](#) (*previously OMB Circular A-102*)
- Audit Requirements: [2 CFR Part 200](#), Subpart F (*previously OMB Circular A-133*)

Institutions of Higher Education (even if part of a State or local government) follow:

- Cost Principles: OMB Circular [2 CFR Part 200](#), Subpart E (*previously OMB Circular A-21 and 2 CFR Part 220*)
- Administrative Requirements: [2 CFR Part 200](#) (*previously OMB Circular A-110 and 2 CFR Part 215*)
- Audit Requirements: [2 CFR Part 200](#), Subpart F (*previously OMB Circular A-133*)

Non-Profit Organizations follow:

- Cost Principles: [2 CFR Part 200](#), Subpart E (*previously OMB Circular A-122 and 2 CFR Part 230*)
- Administrative Requirements: [2 CFR Part 200](#) (*previously OMB Circular A-110 and 2 CFR Part 215*)
- Audit Requirements: [2 CFR Part 200](#), Subpart F (*previously OMB Circular A-133*)

"Note: The audit requirements in 2 CFR Part 200, Subpart F apply to audits of fiscal years beginning on or after December 26, 2014."

Last Updated: 4/4/2017 10:53:10 AM